(1)

90-452

Supreme Court, U.S.
FILED
AUG 28
JOSEPH F. SPANIOL, JR.
CLERK

NO. _____

IN THE
SUPREME COURT OF THE UNITED STATES

October Term, 1990

EMMA M. L. CONTI, Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE, et al.,
Respondents
U.S. TAX COURT No. 21375-85

PETITION FOR A WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS FOR THE
THIRD CIRCUIT

EMMA M.L. CONTI, Pro Se

107 East Moreland Avenue
Philadelphia, Pa. 19118
(215) 247-4235

Counsel for Petitioner-
Pro Se

37 DUP pgs

QUESTIONS PRESENTED

1. Violation of taxpayers constitutional rights to due process by willfully and maliciously assessing them for taxes they do not owe and harrassing them into paying those taxes.

2. The Fourteenth Amendment designed to prevent abuses by state government or any government, to individuals. Nor shall any state or government deprive any person of life, liberty or property without due process of law, nor deny to any person the equal protection of the laws.

How is one protected by the law? What is the purpose of law, if there is no one to enforce it ?

3. The Right to Counsel- the right to be represented by Counsel of integrity affects ones ability to assert other rights. Your Petitioner is requesting the Court to assign counsel to represent me. It is not only the poor who need protection. A corrupt Counsel

is worse than no counsel .

5. Legal ethics- the lack of them and the failure of the Legal Profession (Bar Association) to go after them and protect the public and honest lawyers,who would be punished if they expose unethical practices.

6. Whether government agencies should be permitted to use counsel to protect unethical and criminal activities of their employees,instead of punishing them for crimes.

7. Whether it is the Judge using the fifth amendment , when he fails to support his decision (Judgement) with an opinion and determination; reasons that appeal to the intellect or law. For to give no reason at all, avoids all responsibility and is unfair to the appellant.

8. Why are agencies that are supposed to be investigating and punishing terrorism and wrong doings, are instead protecting them-as IRS, Regional Inspector-

PARTIES TO THE PROCEEDINGS

Petitioner, Emma M.L. Conti, daughter of Marion J. Conti , deceased January 12,1981 Decedent had a self-proved Will- naming Emma M.L. Conti and son Elmer J. Conti, co-Executors. Petitioners are seeking a review of account and protection of Counsel.

Respondent- Commissioner of Internal Revenue, et al U.S. Tax CourtNo, 21375-85 Counsel for respondents are

Ms. Doris D. Coles, Esq.
Ms. Ann B. Durney, Esq.
Mr. Gary R. Allen, Esq.
Chief, Appellate Section
U.S. Dept. of Justice, Tax Div.

P.O. Box 502
Washington, D.C. 20044

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As, Petitioner is Pro Se, she did not have opportunity to investigate additional cases.

U.S. CONSTITUTIONAL PROVISIONS

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IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1990

NO._____

ESTATE OF MARION J.CONTI, DECEASED
C.A. NO. 89-1770

Emma M. L. Conti, pro se
Petitioner-Appellant

V.

COMMISSIONER OF INTERNAL REVENUE,ET AL
Respondent-Apellees

PETITION FOR A WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

The petitioner Emma M.L. Conti, respectfully prays that a writ of certiorari issue to review the judgement of the United States Court of Appeals for the Third Circuit entered on May 31, 1990 affirming the order and order of dismissal of the U.S. Tax Court entered in the above matter on June 1, 1989.

OPINIONS BELOW

The Court of Appeals entered its Judgement Order affirming the denial of Petitioner's motion on 31 May 1990. A copy of the order is attached as Appendix A.

The Court denied petitioner's petition for rehearing and suggestion for rehearing en banc on 26 June 1990. A copy of Petition and order is attached as Appendix B and C .

The Court of Appeals granted Appellants request for a Stay of Mandate, to file a Petition to the Supreme Court for a Writ of Certiorari. Order of Court approved Stay of Mandate until August 2,1990 was issued July 12,1990. A copy is attached as Appendix D.

The Court of Appeals granted Appellants request for Extension of Stay of Mandate. The Order of the Courts motion to further stay Mandate until August 28,1990 was issued August 17,1990. A copy of Order is attached as Appendix E.

BEST AVAILABLE COPY

JURISDICTION

On August 28,1989, Petitioners filed a notice of Appeal to the United States Court of Appeals for the Third Circuit, from the "Order and Order of Dismissal" by Judge Thomas B. Wells, U.S. Tax Court, on June 1,1989. On May 31,990 the U.S. Court of Appeals for the Third Circuit issued a Judgement Order, of May 24,1990, affirming the decision of the Tax Court."Costs taxed against appellants, under Third Circuit Rule 12(6).

On June 14,1990, Appellants filed a Petition to the Court for a rehearing, to both the panel and rehearing in banc, as provided by FRAB 40. The U.S. Court of Appeals denied Petition for rehearing.

No reason, opinion or determination was given by the Court for the Judgement order of May 24,1990 or refusal for rehearing dated June 26,1990.

PERTINENT CONSTITUTIONAL AND STATUTORY PROVISIONS

Article VI, 2nd and 3rd Para., U.S.Constitution

This Constitution shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby.

The Senators and Representatives, and all executive and judicial Officers, both of the United States and of the several States shall be bound by Oath or Affirmation, to support this Constitution.

Amendment 1 ; U.S. Constitution

Congress shall make no law prohibiting freedom of speech; or the right of the people to petition the Government for a redress of grievances.

Amendment V: U.S. Constitution

No person shall be deprived of life, liberty, or property, without due process of law.

Amendment VI: U.S. Constitution

The accused shall enjoy the right to a speedy and public trial, and to have the Assistance

of Counsel for his defence.

Amendment XLV; U.S. Constitution

No State shall make or enforce any law which shall abridge the privileges or immunitiesof citizens of the United States: nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

STATEMENT OF THE CASE

MARION J CONTI, DECEASED January, 12,1981
#3008 of 1982
Self-proven Will- March 17,1979, First Codicil-April 17,1980 and Second Codicil of December 12,1980- Letters Testamentary issued February 1990.

John B. Conti, deceased October 26, 1980-
#464 of 1982

Proven Will- February 6,1960 and Codicil- February 16, 1982- Fraudulant Executorship given February 16, 1982, after 16 months of Kangaroo hearings, talking about everything , but the issue.

On April 8,1982, although will of Marion was not probated
J. Conti, Petitioner Emma M. L. Conti filed Estate form 706 and paid a total of $178,896.55, which was an overpayment as I informed them there would be other deductions. An Amended return was filed on August 24,1983. there was an overpayment in the account.

Petitioner did not pay taxes on the Marital share of the John B. Conti, Estate as that money has been illegally held in the Trust account. Marion J. Conti wants the money distributed. Although, John B. Conti's Will states the Court has"no say," Judge Edmund S. Pawelec has put himself and a most corrupt Lawyer in control, Frank R. Donahue, JR. There is several hundred thousand dollars over-payment in income taxes in this trust account. The beneficiaries are never given an accounting of the taxes, etc. It took nine years to get our first payment, which was to be distributed every three months. Now, they did not send a payment due June 29, without any explanation.

All ,deductions, taken on the 706 Estate tax form were proper and backup was given to substantiate the deductions, taken on Marion J. Conti Internal Revenue Form. Your Petitioner always responded immediately to any notice She received from I.R.S. The

task was futile. You could never talk to the person responsible. If, you went to the I.R.S. office they talked in circles and you accomplished nothing.

Thus , when the 90 day letter was received, We filed an appeal to the U.S. tax Court.

Although, the Law of IRS states that all collection stops, when a case is in U.S. Tax Court and Council for IRS had received proof of all deductions. Judge Thomas Wells and Council for IRS James Clancy, Paul Sude, and Stephen Kesselman went in hiding. They told Collection Dept. To harass Emma Conti and placed a levy on Estate Account of Marion J. Conti and stole an amount of $15,425.62, which was not due, (November 23, 1987) from Mellon Bank.

Appellant filed a timely Claim, form 843, for refund of this money. We have not received a reply .

When Judge Wells came out of hiding, Counsel for IRS was changed and Petitioner was harassed again toproduce checks and billings

which IRS Counsel had previously received They made no mention that monies had been taken from the Estate Bank account.

Appellant, was aware that the U.S. Tax Court and I.R.S. were harassing Ms. Conti Even after IRS Counsel Mr. Baker said he was satisfied to allow deductions, except for Robert Bast Esq. ,Who said he was going to be administrator and when he and IRS are finished there would be nothing left.

After , several years of requesting copies of cancelled checks, they decided that I had to bring in the original checks. They had all the Lawyers come in as witnesses and Judge Wells is aware that two Lawyers committed purjury. All the nonsence, waste of Peoples time and money Petitioner realized Judge Thomas Wells was playing games, and was in conspiracy with the Register of Wills, Judge Edmund S. Pawelec and Internal Revenue to extort property.

REASONS FOR GRANTING THE WRIT

The decision of the panel of the U.S. Court of Appeals for the Third Circuit, is contrary to decisions of the United States Court of Appeals in other Circuit Appeals Court, and it is necessary to secure and maintain uniformity of decisions in the various Appeal Courts. On April 11,1983, The U.S.Court of Appeals for the Fifth Circuit-case-702 f.2d 580 No. 81-1548- Daniel R. Rutherford and Linda D. Rutherford, Plaintiffs-Appellants v. U.S. of America, District Director of the Internal Revenue Service. They ruled, that the IRS Agent as a Federal Official, violated taxpayers' constitutional rights to due process by willfully and maliciously assessing them for taxes they did not owe and harassing them into paying those taxes. Assessed twice on the same income and made repeated demands for uselessdocumentation. This is some of the harassment we have experienced. The Court allowed suit for compensatory

damages, for mental anguish and for legal fees incurred in resisting the governments claim as well as punitive damages in retribution for the agent's abuse of authority.

The need for competent counsel is great. This collusion of harassment and taking of property has been endured for over ten years. We hired many lawyers, it was apparent, they were not representing you. Hence, the only way to get truth on the record was to represent yourself, for an honest lawyer could not expose the crime. For this reason, I need the U. S. Supreme Court to assign Counsel,and the words of the United States Constitution will have meaning.

The Judgement Order of the U. S. Court of Appeals for the Third Circuit, is not supported by rules of Law or opinion. For the Judgement Order to afirm the Tax Court decision is against the Rules and Instuctions of Internal Revenue Publication -instruction for Form 706-U.S. Estate Tax Return ,I.R.S.

I.R.S. Income tax Appeal Procedure U.S, Gov Printing Off·1986-49i-482 and Instructions For The U.S. Tax Court and Internal Revenue Service- Your Rights as a Taxpayer- Pub. 1(8-88) Also, Justice delayed is Justice denied. For no reason, it took nine years to have a self-proven Will of Marion J. Conti Probated and Letters testamentary issued by Register of Wills, Ronald R. Donatucci, an Agent for the Secretary of Revenue in the collection of Inheritance Taxes.

For these reasons, and others throughout the Petition , this Court should assign Counsel and grant the Writ of Certiorari

Respectfully submitted,

Emma M.L. Conti, pro se
107 East Moreland Avenue
Philadelphia Pa. 19118

Tele (215 247- 4235

APPENDIX

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 89-1770

Estate of Marion J. Conti, Deceased, Elmer Conti, Executor and Emma M.L. Conti, Executor

v.

COMMISSIONER OF INTERNAL REVENUE

Emma M.L. Conti and Elmer Conti, Appellants

On Appeal From a Decision of the United States Tax Court (T.C. No. 21375-85)

Tax Court Judge: Hon. Thomas B. Wells

Submitted Under Third Circuit Rule 12(6)
May 24, 1990

Before: SLOVITER, HUTCHINSON and NYGAARD, CIRCUIT Judges

JUDGEMENT ORDER

After consideration of all contentions raised by appellants, it is

ADJUDGED and ORDERED that the decision of the Tax Court be and is hereby affirmed.

Costs taxed against appellants.

By the Court

D. K. Sloviter (signature)

Circuit Judge

Attest

Sally Mrvos (signature)
Sally Mrvos, Clerk

Dated: May 31,1990

(no reason, opinion or determinatin)

EMMA M.L. CONTI AND ELMER J. CONTI ,
PRO SE
107 East Moreland Avenue
Philadelphia, Pa. 19118

Telephone
(215) 247-4235

June 14,1990

Ms. Sally Mrvos, Esquire
Clerk, Office of the Clerk
United States Court of Appeals for the
Third Circuit
21400 United States Courthouse
601 Market Street
Philadelphia Pa. 19106-1790

Re: Estate of Marion J. Conti
Deceased
Conti v. Commissioner-IRS
C.A. No. 89-1770

Dear Ms. Mrvos;

Enclosed are the original and 14 copies of the PETITION FOR REHEARING of the above case, as provided by FRAB 40, from the Judgement issued May 31,1990 by Circuit Judge Sloviter- U.S. Court of Appeals.

As indicated in the certificate of service, appellee has been served by mail with a copy of the petition for rehearing.

Please submit our Petition for Rehearing,

to both panel and rehearing in banc.

Sincerely yours,

EMMA M. L. CONTI (signature)

EMMA M.L. CONTI, PRO SE

IN THE UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

ESTATE OF MARION J. CONTI, DEC.: EMMA M. L. CONTI, EXECUTOR, AND: ELMER J. CONTI, EXECUTOR, PRO SE:	No. 89-1770
Appellant	
v.	
COMMISSIONER OF INTERNAL REVENUE:	
Appellee	

PETITION FOR REHEARING (FRAP 40)

OF THE ABOVE CASE, FROM ORDER DATED MAY 31, 1990-

Comes now, your petitioners, Emma M.L. Conti and Elmer J. Conti, respectfully requests a rehearing of the above case. The

Judicial Order of May 31, 1990, by the Panel denies Appellants their Constitutional Rights and the Laws of the I.R.S., and the Rights of a Taxpayer.

1. The Panel did not make a statement of the Law. Proof that there is no law that could substantiate this Order, for it protects unlawful and unethical practice of Lawyers, Register of Wills (an agent for the U. S. Treasury), the Orphans Court Administrator, and Agents of Appellee (Internal Revenue).

2. The Panel did not back their order with an Opinion and determination. An Order or Decree without an opinion or reason for the decision isn't fair. A judge has a reason for making a decision, if He can't put it in writing, it must be wrong. When the Judge does not back his order with an opinion it isn't fair, because the petitioner is without the specific reasoning that he must disprove. Also, for a Judge not to give an opinion, is the same as the witness who takes the Fifth Amendment.

3. The decision of the Tax Court cannot be affirmed correct. The taxpayer is entitled to deductions. These are allowable deductions and proper proof was given. Judge Wells conspired that the Collection Department of the IRS, (under orders from IRS Council), illegally confiscated monies from the Estate account of Marion J. Conti, while the case was in the U.S. Tax Court, Judge Wells presiding. The Law states, if it is in the tax Court it is out of collection. Also, this money was not due. Copy of Amended form #706, was timely filed and backup for deductions were given to IRS.

4. Although, Marion J. Conti's Will was self-proven and witnesses testified that she had signed of her own free will, and was of sound mind, it took nine years to have her Will and Codicils probated. A conspiracy of fraud and corruption with the Register of Wills, corrupt Lawyers and Agents of Internal Revenue to steal property, terrorize and harass.

" A Judge is not free, like a loose cannon, to inflict indiscriminate damage whenever he acts in his judicialcapacity"- Supreme Court Justice Potter Stewart. The purpose of the court is to punish crime, not to praise it.

5. Also, since "Letters Testamentary" were not received until February 1990, there are many deductions to be taken from the Estate tax form #706, for closing expenses.

6. I.R.S. "Rights of the taxpayer" states that you have a right to plan your business so that the least tax is due under the law. YOU ARE LIABLE ONLY FOR THE CORRECT AMOUNT OF TAX.

7. I have been denied my right to be represented by Counsel. An honest lawyer is not permitted to expose corruption of the Judges, Register of Wills. He has to earn a living. I don't need any more corrupt ones, who are not representing you. " Of all the rights that a person has, the right to be represented by Counsel is by far the most pervasive, for it

affects his ability to assert any other rights he may have.", spoken by Judge Walter V. Schaefer, of the Supreme Court of Ill....

8. Also,panels order , states that- "Costs taxed against appellants". The Court rules say that appellants will pay costs if the case is frivolous ! This is NOT FRIVOLOUS. This is an organized ongoing RACKETEERING MOB . Is it possible the panel did not review all the writings in the original Appendix ? The illegal activities, planned extortion of property for ten years.

9. The most dastardly crimes of corrupt Lawyers and Register of Wills (Agent for the Treasury) are protected by Estate Tax Specialist Dept. When Janis Brodie (Attorney IRS) was told that Alda Conti Girardi's lawyer Stephen Sheller had told her (Alda) that he was a friend of Register of Wills Ronald Donatucci and that if she gave him $100,000.00, he would divide it with the Register and She would be assured to become executor. Ms. Brodie

was not shocked at this criminal activity, She left the room. A short time later, I turned around to face two Federal Police Officers. They were called to escort me out of the building. They did not know why. Ms. Brodie protects crime.

10. Marion J. Conti died two and a half months after her husband, John B. Conti. This case also concerns taxes due on the Marital share, which has been illegally held in the trust account, as Marion J. Conti wanted the marital share to be taken out of the trust and given outright to the heirs. The John B. Conti Trust is still illegally controlled by Judge Edmund S. Pawelec, against the law, and in opposition to the Trust set up by John B. Conti. There is an overpayment of c.$200,000.00 paid to Internal Revenue in this account. Stock is illegally sold, churning the account, deceptive accounting practices. All done at a great loss to the Trust, and greater payments to the IRS and other taxes, the Meridian

Bank and dishonest Lawyer (unlawfully).

11. I express a belief, based on a studied judgement, that the panel decision is contrary to decisions of the United States Court of Appeals in other Circuit Appeals Court, and that consideration by the full court is necessary to secure and maintain uniformity of decisions in the various Appeal Courts. The Panel's decision is contrary to the decision, of April 11, 1983, of The U.S.Court of Appeals for the Fifth Circuit. They ruled, that an IRS agent as a Federal Official, acting under color of federal law when he violated taxpayers' constitutional rights to due process by willfully and maliciously assessing them for taxes they did not owe and harrassing them into paying those taxes. The Court allowed suit for compensatory damages for mental anguish and for the legal fees incurred in resisting the government's claim as well as punitive damages in retribution for the

agent's abuse of authority.

12. From the first hearing at the U.S. Tax Court hearing, before Judge Wells, which was continued in the Judges Chambers at the request of IRS Counsel and no consideration of Appellant, Judge Wells was willing to become part of this collusion to harass and extort property, as "He was to be Judge for the next fifteen years and wants to know what happens to this money ". (Speaking to IRS Counsel Paul Sude.)

13. For these reasons, and the many others discribed in Appellants brief and reply brief, and spread through-out the Original and Supplemental Appendix, We the Petitioners pray this Honorable Court will grant this Petition for a Rehearing.

Respectfully submitted,

EMMA M. L. CONTI, PRO SE
ELMER J. CONTI, PRO SE
107 East Moreland Avenue
Philadelphia, Pa. 19118

(215) 247 4235

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 89-1770

ESTATE OF MARION J. CONTI, DECEASED

v.

COMMISSIONER OF INTERNAL REVENUE

Emma M.L. Conti and Elmer Conti,
Appellants

SUR PETITION FOR REHEARING

Present: HIGGINBOTHAM, Chief Judge, SLOVITER, BECKER, STAPLETON, MANSMANN, GREENBERG, HUTCHINSON, SCIRICA, COWEN AND NYGAARD, Circuit Judges

The petition for rehearing filed by Appellants Emma M.L. Conti and Elmer Conti in the above- entitled case having been submitted to the judges who participated in the decision of this court and to all the other available circuit judges of the circuit in regular active service, and no judge who concurred in the decision having asked for rehearing, and a majority of the circuit judges of thecircuit in regular

active service not having voted for rehearing by the court in banc, the petition for rehearing is denied.

By the Court,

Dolores K. Sloviter
Circuit Judge

Dated: JUN 26 1990

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 89-1770

Emma M.L. Conti and Elmer Conti,
Appellants

vs.

Commissioner IRS

Pursuant to Rule 41(b) of the Federal Rules of Appellate Procedure, it is O R D E R E D that issuance of the certified judgement in lieu of formal mandate in the above cause be, and it is hereby stayed until August 2, 1990

SIGNED DOLORES K. SLOVITER
Circuit Judge

Dated: JUL 12 1990

OFFICE OF THE CLERK

United States Court of Appeals
for the Third Circuit
21400 United States Courthouse
INDEPENDENCE MALL WEST
601 Market Street
Philadelphia 19106

Sally Mrvos
Clerk

Direct Dial
597-8465

July 12, 1990

Ms. Emma M. L. Conti
Mr. Elmer J. Conti
107 East Moreland Avenue
Phila., Pa 19118

Re: Conti vs. Commissioner Internal Revenue No. 89-1770

Dear Ms. and Mr. Conti:

Enclosed herewith is a conformed copy of order filed today staying the issuance of the mandate to August 2, 1990, in the above-entitled case.

If during the period of the stay we receive notification from the Clerk of the Supreme Court that a petition for writ of certiorari has been filed, the stay shall continue until final disposition by the Supreme Court.

Very truly yours,

By: M. Elizabeth Ferguson
Chief Deputy Clerk

bj
enc

cc: (A.B.Durney, Esq.
(D.D.Coles Esq.
(G.A.Allen, Esq.

A- E1

Appellant, Emma M.L. Conti mailed a request for Extension of Stay of the Mandate on August 1,1990.- Reply dated August 17,1990

UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

No. 89-1770

Re: EMMA M.L. CONTI and ELMER CONTI, Appellant vs. COMMISSIONER IRS

Present: SLOVITER, Circuit Judge

1. Appellant's Request For Extension of Stay of the Mandate, which the Court may wish to treat as a Motion to Recall the Mandate and Stay the Mandate.

No Answer has been received.

Deputy Clerk- Direct Dial 597-8465

ORDER

The foregoing Motion to recall the Mandate is Granted, and the Mandate is futher STAYED until August 28, 1990.

By the Court

D. K. SLOVITER (signature)
Circuit Judge

Dated: August 17, 1990

(2)

90-452

Supreme Court, U.S.
FILED
AUG 28 1990
JOSEPH F. SPANIOL, JR.
CLERK

NO._____

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IN THE
SUPREME COURT OF THE UNITED STATES

October Term, 1990

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EMMA M. L. CONTI, Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE, et al.,
Respondents
U.S. TAX COURT No. 21375-85

_____

SUPPLEMENTAL APPENDIX TO PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

_____

EMMA M.L. CONTI, Pro Se

107 East Moreland Avenue
Philadelphia, Pa. 19118
(215) 247-4235

Counsel for Petitioner-
Pro Se

SUPPLEMENTAL APPENDIX

SA

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Petitioners-Caption page
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UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

ESTATE OF MARION J. CONTI, DECEASED,
ELMER J. CONTI AND
EMMA M.L. CONTI, Executors,
.....
Petitioner,

V.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 21375-85

O R D E R

This case was called from the calendar for the Trial Session at Philadelphia, on March 9,1987, pursuant to order dated December 10, 1986. Emma M.L. Conti and counsel for respondent were present. Counsel for respondent requested a conference between the parties. Following that conference, the Court inquired of petitioner's willingness to agree to and execute a stipulation of facts as required by the Rules of this Court. After due consideration of the Court's record in this case, including, but not limited to, the Court's Pre-Trial Order dated January 29,

1987, respondent's proposed stipulation of facts and other documents tendered for the Court's inspection at the March 9,1987, hearing, it is

ORDERED that sanctions for failure to comply with Rule 91(f), Tax Court Rules of Practice and Procedure, are imposed upon petitioner in that the facts, and evidence recited in and contained in respondent's proposed stipulation of facts are deemed established for purposes of this case. It is further

ORDERED that jurisdiction of this case is retained by this Division of the Court. It is further

ORDERED that this case is continued generally subject to further direction of the Court.

(stamp) Signed Thomas B. Wells
Judge

Dated: Philadelphia, Pennsylvania,
March 9, 1987,

(received 4/17/87) Form 50

UNITED STATES TAX COURT
WASHINGTON, D.C.

ESTATE OF MARION J. CONTI, DECEASED, ELMER CONTI AND EMMA M.L. CONTI, EXECUTORS Petitioner, v. COMMISSIONER OF INTERNAL REVENUE Respondent.	Docket No. 21375-85

O R D E R

This case was called at the Special Trial Session of the Court beginning on April 7, 1989, in Philadelphia, Pennsylvania. Both parties appeared and were heard in this case. For cause and pursuant to the transcript of this case, it is

ORDERED that petitioner is directed to appear and produce the following original documents with respect to the deductions claimed on Form 706 with regard to the Estate of Marion J. Conti at the Motions Session of the Court beginning at 10:00 a.m. on May 24,1989, in Tax Court Courtroom, Third Floor, 400 Second Street, N.W., Washington , D.C.: checks, correspondence from attorneys retained in

connection with the Estate of Marion J. Conti; receipts for luncheon on January 18, 1981; receipts from Chestnut Hill Hospital; City of Philadelphia water bills: electric bills: telephone bills; court reporter bills: and Leise & Leise, Inc. bill. This order constitutes official notice to the parties of the calendaring of this case for hearing.

signed Thomas B. Wells

Thomas B. Wells
Judge

Dated; Washington, D.C.
April 10, 1989

SA- C1

107 East Moreland Avenue
Philadelphia , Pa. 19118

Estate of Marion J. Conti,deceased Emma M. L. Conti, pro se and Elmer J. Conti, pro se,-Executors appointed by the Will of their Mother, of March 17, 1979 and Codicils dated April 19,1980 and December 12, 1980. The Will was filed for probate on January 21,1981. The Will has not been probated.

Petitioners

V.

Commissioner of Internal Revenue

Respondant

UNITED STATES TAX COURT

WASHINGTON D. C.

Docket NO. 21375-85

The Honorable Thomas B. Wells

MOTION for CHANGE TO ORDER

OBJECTION TO ORDER-U.S.TAX COURT- DATED April 10, 1989, request for relief and continuance.

PETITIONERS, Statement of Facts,

1. District Counsel, of Internal Revenue Service of Philadelphia is in a conspiracy of fraud, harassment and extortion of property in collusion with the Orphans Court of Philadelphia, Register of Wills Ronald R.Donatucci,

Administrative Judge Edmund S. Pawelec, Frank R. Donahue, Jr. Esq. , Robert Bast,Esq. and other corrupt Lawyers.

2. Production of Documents pertaining to deductions on #706, Amended Return, (filed August 1983)(from May 1983 to August 1983, Emma Conti corresponded with H. Jung of Internal Revenue Service of Phila.) was given to James Clancy, Esq. Counsel for I.R.S. in December 1986, with U.S. Tax Court Judge in attendance.

In spite of the fact that there is an overpayment of taxes for the Estate of Marion J. Conti, and there was also other deductions to be made, Counsel told the Collection Dept. to place a levy on the Mellon Bank Account of the Estate of Marion J. Conti, and confiscated $15,425.62, plus cost of processing. This was done with the knowledge that this case was in the U.S. Tax Court. The Judge of the U.S. Tax Court was aware that this unlawful action was taking place and he took no action to stop it.

Without any notification by telephone or

letter, to Petitioner or to the Court,or from the Court, Michael Baker Esq. is the only person in Counsel who responds to your calls and tells Petitioner He is Counsel for I.R.S. and commences to request Documents, that had previously been given to James Clancy Esq., Counsel for I.R.S. During telephone conversations with Judge Wells, Michael Baker admitted that he had the documents, but in his correspondence, He is again requesting the documents by a certain date.

3. Production of Documents, per order April 10, 1989.- Fact: Hearing February 28,1989- U.S. TAX COURT, Thomas B. Wells, Trial Judge- Room 2713, Byrne Federal Courthouse, Phila. Pa. Transcript page ref.-15,16,17,18,19-Mr. Michael Baker, Esq., Respondent (for Commissioner of Internal Revenue) states to the Court, (Judge Wells) again and again that He is satisfied with all the substantiation for the deductions, other than the attorneys fees in question. Mr. Baker, also stated that he was going to contact the Attorneys to find out if the bills

were ever paid, and to find the nature of the services. Mr. Baker did contact the Lawyers and they sent him writen responses , that they had indeed received all the monies that the Petitioner claimed. Mr. Bast has not received payment, but he said the bill was outstanding and he would try to present an additional payment for his contacting and conversations with the Internal Revenue. Petitioner said-the I.R.S. instructions for Estate deductions states-" which are Paid or expect to Pay),(outstanding Dept).

Even though, Michael Baker, Esq., had contacted the Attorney's and received confirmation on the telephone, supported by mailed writen confirmation; he suboenaed the Lawyers to appear in Court April 7,1989 (U.S. Tax Court) and they testified that they had received payment.

Also, testimony by David Winston, Esq. and Frank R. Donahue, Esq. proved that they have committed perjury and that they are

perpetual liers, without respect for LAW (Words of transcript are again changed). David Winston said he had nothing to do with the Estate of Marion J. Conti and that He never was at the Register of Wills for a hearing of the Estate of Marion J.Conti. that the hearings were for John B. Conti. Petitioner, Emma M.L. Conti, requested Frank R. Donahue, Esq.(Who was a witness after David Winston, Esq.) "Mr. Donahue, Will you, please read this" (and handed a paper to Mr. Donahue) The paper was a Bill from the DiPiero Court Reporters, 1530 Chestnut St.Phila. Pa. 19102- dated August 17,1982, addressed to David S. Winston Esq. The Billing was for the Estate of Marion J. Conti Hearing in the above matter, Register of Wills on July 16, 1982. Proving that David S. Winston, Esq. is a deliberate lier in a conspiracy of Racketeering and extortion of property.

Mr. Michael Baker Esq. for Commissioner of I.R.S., complained, " I have never seen the paper". However, the paper was part of his

backup, for His(Michael Baker, Esq.'s) "Second Stipulation Of Facts" presented by Baker and his Mentor, Kenneth J. Rubin, Assistant District Counsel, after hearing of March 8, 1989.

4. Further more Frank R. Donahue, said He had nothing to do with Estate of Marion J. Conti-- I have four statements attached, dated Dec. 5, 1980, Sept. 14,1981, Feb.10, 1982, Feb. 9,1983, proving his billing is also false. This Court is aware that Frank R. Donahue is a dastardly criminal of diabolic nature, that he is not practicing Law. The U.S.Tax Court has received a preponerance of evidence in this dastardly crime, yet they continue to protect the criminals and Conspiracy of Racketeering. The U.S.Tax Court is aware that FRANK R. DONAHUE IS STEALING LARGE AMOUNTS OF MONIES FROM THE JOHN B. CONTI ESTATE, $50,000.00 and $5,000.00 to complete an incomplete Form #706, and does not deduct his fee. Mr. Frank R. Donahue, Esq. does not even present

his bill until many years have past, for work that he did not do. $5,000.00 fee to complete a form #706 and this person does not deduct this expense. Also, The U.S. TAX COURT protects these criminals. Also transcript of April 7,1989, is a continuation of fraud in changing testimony to please Respondent, to make things look different than they are. When Mr. Donahue said he had nothing to do with Marion J. Conti or her Estate, Emma Conti told him that she had documentation of his that proved he had something to do with Marion J.Conti- Donahue said, He didn't know of any and I should show them to him.(there are four attached)

5. Also, transcript has deliberately omitted the word- PLEASE, page 48, line 21 and 25- twice Emma Conti, Petitioner, said"Mr.Donahue, willyou please read this.

(THE BALANCE OF ITEM 5.,STATES SOME OF THE MANY ERRORS IN THE TRANSCRIPT)

****

This does not constitute all the errors in this transcript and steps must be taken to change this method of preparing such an important document.

Petitioner has not received a reply to Judge Thomas B. Wells ORDER of May 11,1989 that Counsel for Respondent is to file his response and Motion to Clerk of the Court to correct transcript of February 28, 1989.

Also, this is not the first time petitioner has reported fraudulant transcription of testimony.

****

Petitioners, Elmer J. Conti and Emma M.L. Conti are requesting a review of the account with a competent Agent of the U.S. Internal Revenue Service.

Sincerely

EMMA M.L. Conti and Elmer J. Conti, Petitioners

enclosures (4)
C.C. Michael Baker and Council I.R.S.

Tele. to Judge Thoma's Wells Office was made on Monday May 22,1989,concerning this Motion.

SA- D1

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

ESTATE OF MARION J. CONTI, DECEASED)
ELMER J. CONTI AND EMMA M.L. CONTI)
EXECUTORS)
Petitioner,)
v.)
COMMISSIONER OF INTERNAL REVENUE,)
Respondent.)

Docket No. 21375-85

ORDER AND ORDER OF DISMISSAL AND DECISION

This case was calendared for trial at the Special Trial Sesson of the Court commencing on April 7, 1989, at Philadelphia, Pennsylvania. Both parties appeared and were heard by the Court. By order dated April 10,1989, the Court directed that petitioner appear at the May 24,1989, Motions Session of the Court in Washington, D.C. and produce for respondent certain documents specified by the order. The Court had advised petitioner at the hearing on April 7, 1989, that this case would be dismissed upon failure of petitioner to produce

the documents required by the order. Petitioner failed to appear on May 24, 1989. Respondent did appear and advised the Court that petitioner had not complied with the Court's April 10, 1989, order. Respondent orally moved for dismissal of petitioner's case for failure properly to prosecute.

On May 26, 1989, the Court received a document entitled Motion for Change to Order Objection to Order- U.S. Tax Court- dated April 10, 1989, Request for Relief and Continuance, which shall be deemed filed as of the date received as a Motion to Vacate the Court's April 10,1989, Order, Motion for Continuance, and Statements Pursuant to Rule 50(c), Tax Court Rules of Practice and Procedure. Upon due consideration, it is

ORDERED that petitioner's motions filed May 26, 1989, are denied. It is further

ORDERED that respondent's oral motion for dismissal is granted and this case is

dismissed pursuant to Rule 123(b), Tax Court Rules of Practice and Procedure, because of Petitioner's failure to comply with the Court's April 10,1989, order. It is further

ORDERED and DECIDED that there is a deficiency in petitioner's Federal estate tax in the amount of $216,638.43.

(Signed) Thomas B. Wells

Thomas B. Wells
Judge

Entered: Jun 1 1989

107 EAST MORELAND AVENUE
PHILADELPHIA, PENNSYLVANIA
19118

Estate of Marion J. Conti, deceased)
Emma M.L. Conti, pro se and Elmer J.)
Conti, pro se,- Executors appointed)
by the Will of their Mother, of March)
17,1979 and Codicils dated April 19,)
1980 and December 12,1980. The Will was)
filed for probate January 21,1981.)
The Will has not been probated.)
215- 247 4235 Petitioners)
)
v.)
)
Commissioner of Internal Revenue)
Respondent)

UNITED STATES TAX COURT

WASHINGTON D.C.
Docket No. 21375-85

THE HONORABLE Thomas B. Wells

REPLY AND OBJECTION TO ORDER AND ORDER OF DISMISSAL AND DECISION DATED JUNE 1, 1989

L. This case was on the December 8,1986, Philadelphia Trial Session (attached copy of 2 page document of Charles S. Casazza,of July 8,1986) Also, this case was calendered for trial Session at Philadelphia, Pennsylvania on March 9,1987, pursuant to order

dated December 10,1986 and pre-trial Order dated January 29,1987,(attached copy of Orders of Judge Thomas B. Wells) and documentsto back deductions, totalling $38,869.49, was given to James P. Clancy,Esq. of I.R.S., Respondent, , also the major part of theMarital share of John B. Conti Will, was held in joint ownership of Marion J. Conti and John B. Conti and taxes have been paid. They are included in the Estate of Marion J. Conti form #706 filed 4/8/82 and Amended Return, form#706 filed 8/16/83.

2. Petitioners " Motion for Change to Order and Objection to Order" was sent by Certified Mail dated May 24,1989,(copy of receipt attached). Also, Monday May 22,1989, Petitioner, Emma M.L. Conti, telephoned the Office of Judge Thomas B. Wells, U.S. Tax Court, in Washington D.C., and spoke to his Secretary Laurie. Emma Conti asked Laurie to tell Judge Wells, that She was filing a Motion, that She (Emma) had expected to have it com-

pleted and mailed, so that it was received before May 24th, but that She had not finished typewriting it, and did not know if He would receive it before the 24th. Laurie said she would give Judge Wells my "essage.

3. Also, mail from Judge Wells U.S. Tax Court, never has a Postmark date. Even what is supposed to be certified has no date, nor is a signature needed. The envelope is received with regular mail.

4. The Court has avoided reply to charges and statement of facts proving Fraud, Perjury, Lies Wrong Doing and a Collusion for Harassment and Extortion of Property by the Respondent in a Conspiracy with the Orphans Court of Philadelphia and Corrupt Lawyers.

5. Unfair Trial- The Court and Respondent hide the true facts, they always interrupt the Petitioner, when She is attempting to complete an important fact.- The Court leads

the Respondent, also encourages Respondent to take up much time with irrelevant trivia and untrue statements,-- and the Court reprimands Petitioner if She tries to correct the untruths and would always interrupt Petitioner before She was able to complete the details. The Court also tries to cover the Fraud and Lies and other Unethical actions of Lawyers in a Collusion of Racketeering and Extortion of Property.

6. The Court has writen other misleading Documents, to cover-up this Diabolic Crime. Also, transcripts are changed and a fraud.

7. It is not true that Petitioner failed to comply with the I.R.S. Rules or Tax Court Rules. All items are deductable. The U.S. TAX COURT should have reported this conspiracy of Racketeering, but instead He is in collusion with these criminal activities.

8. Itis not true that there is a Federal Estate deficiency in the amount of $216,638.43,

* ref.SA-E6

or any other amount. What is true is that Judge Wells is in Partnership with Regional Counsel at I.R.S.

9. Petitioner has a right to request that she be assigned to a Competent, honest, intellegent, unbiased Agent of the United States Internal Revenue Service to Review the account of the Estate of MARION J. CONTI AND HER HUSBAND JOHN B. CONTI.

9(b). Judge Thomas B. Wells of the U.S. Tax Court permitted Respondent to unlawfully take monies from the Estate of Marion J. Conti, while under his jurisdiction. (Sept. to Nov. 1987) ORDER, of Judge Thomas B. Wells, U.S. TAX COURT, dated March 9,1987, that jurisdiction of this case is retained by this Division of the Court. It is further Ordered that this case is continued generally subject to further direction of the Court."

RESPECTFULLY SUBMITTED

EMMA M.L. CONTI, PETITIONER
ELMER J. CONTI, PETITIONER
PRO SE

June 12,1989

C.C. Respondent, District Counsel
enclosures

SA-E6

REPLY AND OBJECTION TO ORDER AND ORDER OF DISMISSAL AND DECISION DATED JUNE 1,1989, filed June 12,1989 by Petitioner is stamped by

UNITED STATES TAX COURT

FILED
JUN 19 1989

As Motion to Vacate Order of Dismissal and Decision

second stamp

U.S. TAX COURT

D E N I E D

JUN 26 1989

stamped

(signed) Thomas B. Wells

JUDGE

*SA-E4- $216,638.43-Notice 8-21-90- IRS- Letter 1C
$676,749.76

BEST AVAILABLE COPY

UNITED STATES COURT OF APPEALS

FOR THE THIRD CIRCUIT

ESTATE OF MARION J. CONTI, DECEASED

C.A. NO. 89-1770

E. and E. Conti v. Commisser IRS

Tax Court No. 21375-85

CAPTION

I

This is an Appeal, by Emma M. L. Conti and Elmer J. Conti, from an "Order and Order of Dismissal and Decision" by Judge Thomas B. Wells, U.S.Tax Court, on June 1,1989, concerning the proper tax deductions for the Estate of their Mother, Marion J. Conti and the Estate of John B. Conti, which includes the Marital Share. Also, the rights given to them by the Wills of their Parensts, to administer the Estate.- The Right to honest , intelligent billing and accounting practices by the Internal Revenue Services, and without intimidation and criminal activity and

terrorism, and conspiracy with unscrupulous persons in theft and harassment.